WHAT IS CLAIMED IS:

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1. A magnetic recording medium obtained by coating, on a non-magnetic support, a magnetic coating material having a magnetic powder and a binder dispersed in a solvent, wherein said binder contains two kinds of polyurethane resins such as:

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an aromatic polyester polyurethane resin obtained by urethanization of an aromatic polyester with an aromatic diisocyanate; and

- a polyurethane resin obtained by urethanization of a glycol having a molecular weight of 60 to 250 with an aromatic diisocyanate under a condition ensuring a urethane group concentration of 3.0 mmol/g or above.
- 15 2. The magnetic recording medium as claimed in Claim 1, wherein said aromatic polyester polyurethane resin has an OH value of 10 to 500 KOH mg/g.
- The magnetic recording medium as claimed in Claim 1,
 wherein said aromatic polyester polyurethane resin and said polyurethane resin contain any one of metal sulfonate, tertiary amine or quaternary ammonium salt.
- The magnetic recording medium as claimed in Claim 1,
 wherein said binder contains an aromatic isocyanate hardener.
 - 5. A magnetic recording medium obtained by coating, on a non-magnetic support, a magnetic coating material having a magnetic powder and a binder dispersed in a solvent, wherein said binder contains two kinds of

polyurethane resins such as:

an aromatic polyester polyurethane resin obtained by urethanization of an aromatic polyester with an aromatic diisocyanate; and

a polyurethane urea resin obtained by urethanization of a glycol having a molecular weight of 60 to 250, amino alcohol and diamine with an aromatic diisocyanate under a condition ensuring a total concentration of urethane group and urea group of 3.0 mmol/g or above.

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- 6. The magnetic recording medium as claimed in Claim 5, wherein said aromatic polyester polyurethane resin has an OH value of 10 to 500 KOH mg/g.
- 7. The magnetic recording medium as claimed in Claim 5, wherein said aromatic polyester polyurethane resin and said polyurethane resin contain any one of metal sulfonate, tertiary amine or quaternary ammonium salt.
- 20 8. The magnetic recording medium as claimed in Claim 5, wherein said binder contains an aromatic isocyanate hardener.
- 9. A magnetic recording medium obtained by coating, on
 25 a non-magnetic support, a magnetic coating material
 having a magnetic powder and a binder dispersed in a
 solvent, wherein said binder contains a polyurethane
 resin which comprises water, glycol or triol having a
 molecular weight of 60 to 250, diamine, amino alcohol and
 30 diisocyanate, and has an OH value of 0.5 to 1.0 mmol/g.

10. The magnetic recording medium as claimed in Claim 9, wherein said polyurethane resin contains a low-molecular-weight polyester having a number-average molecular weight of 2,000 or below.